

# Oklahoma State Income Tax Information

**State Abbreviation:** OK  
**State Tax Withholding State Code:** 40  
**Basis For Withholding:** ►State◄ or Federal Exemptions  
**Acceptable Exemption Form:** W-4  
**Acceptable Exemption Data:** S, M/ Number of Exemptions  
**TSP Deferred:** Yes  
**Special Coding:** None  
**Additional Information:** ►If no state income tax certificate has been processed or no valid state exemption code is present, the Federal exemptions will be used in the computation of state taxes.◄

## Withholding Formula ►(Effective Pay Period 17, 2007)◄

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes ►dental and vision insurance program, and◄ flexible spending account – health care and dependent care deductions) from the amount computed in Step 1.
3. Add the taxable biweekly fringe benefits (taxable life insurance, etc.) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.
4. Determine the exemption allowance by applying the following guideline and subtract this amount from the result of step 4.

$$\text{Exemption Allowance} = \$1,000 \times \text{Number of Exemptions}$$

5. If the employee is SINGLE, apply the following tax rates to annual taxable wages to determine the annual tax amount:

### Tax Withholding Table Single

If the Amount of Taxable Income Is:		The Amount of Oklahoma Tax Withholding Should Be:			
Over:	But Not Over:			Of Excess Over:	
\$ 0	\$ ►2,750	\$ 0.00	plus	0.0%	\$ 0
2,750	3,750	0.00	plus	0.5%	2,750
3,750	5,250	5.00	plus	1.0%	3,750
5,250	6,500	20.00	plus	2.0%	5,250
6,500	7,650	45.00	plus	3.0%	6,500
7,650	9,950	79.50	plus	4.0%	7,650
9,950	11,450	171.50	plus	5.0%	9,950
11,450	and over	246.50	plus	5.65%	11,450◄

6. If the employee is MARRIED, apply the following tax rates to annual taxable wages to determine the annual tax amount:

Married			
If the Amount of Taxable Income Is:		The Amount of Oklahoma Tax Withholding Should Be:	
Over:	But Not Over:		Of Excess Over:
\$ 0	\$ ▶ 5,500	\$ 0.00 plus 0.0%	\$ 0
5,500	7,500	0.00 plus 0.5%	5,500
7,500	10,500	10.00 plus 1.0%	7,500
10,500	13,000	40.00 plus 2.0%	10,500
13,000	15,300	90.00 plus 3.0%	13,000
15,300	17,700	159.00 plus 4.0%	15,300
17,700	20,500	255.00 plus 5.0%	17,700
20,500	and over	395.00 plus 5.65%	20,500 ◀

7. Divide the annual Oklahoma tax withholding by 27 and round to the nearest dollar to obtain the biweekly Oklahoma tax withholding.
8. Add additional amount or percentage elected by the employee to the pay period tax calculated in the above step and ROUND TO THE NEAREST DOLLAR to determine the amount of tax to be withheld for this pay period.